



**Sughrue**

SUGHRUE MION, PLLC

13281 U.S.PTO  
011604

2100 Pennsylvania Avenue, NW  
Washington, DC 20037-3213

T 202.293.7060

F 202.293.7860

[www.sughrue.com](http://www.sughrue.com)

January 16, 2004

**MAIL STOP PATENT APPLICATION**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

17497 U.S.PTO  
10/758130  
011604

Re: Application of Masashi OTSUKI and Shigeki ENDO  
SILICON CARBIDE POWDER AND METHOD FOR PRODUCING THE  
SAME  
**Assignee: BRIDGESTONE CORPORATION**  
Our Ref: Q79054

Dear Sir:

This is a request for a Divisional Application of pending prior Application No. 10/131,091 (Confirmation No.7801) filed April 25, 2002, of Masashi OTSUKI and Shigeki ENDO entitled SILICON CARBIDE POWDER AND METHOD FOR PRODUCING THE SAME.

This application is being filed under 37 C.F.R. § 1.53(b). Enclosed is a specification, including the claims and abstract, and a copy of the Declaration as filed in the prior application.

The prior application is assigned to Group Art Unit 1754.

Amend the specification by inserting before the first line the sentence:

This is a divisional of Application No. 10/131,091 filed April 25, 2002; the disclosure of which is incorporated herein by reference.

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	P2001-134526	May 1, 2001

The priority document was filed in parent Application No. 10/131,091.

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The Government filing fee is calculated, **after entry of the Preliminary Amendment**, as follows:

Total claims	<u>6</u>	-	<u>20</u>	=		x	\$18.00	=	<u>\$0.00</u>
Independent claims	<u>1</u>	-	<u>3</u>	=		x	\$86.00	=	<u>\$0.00</u>
Base Fee									<u>\$770.00</u>

**TOTAL FILING FEE** **\$770.00**

A check for the statutory fee of \$770.00 is attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

The application is timely filed.

Respectfully submitted,

SUGHRUE MION, PLLC  
Attorneys for Applicant

By John Callahan  
John T. Callahan  
Registration No. 32,607

SUGHRUE MION, PLLC  
Telephone: (202) 293-7060  
Facsimile: (202) 293-7860

WASHINGTON OFFICE  
**23373**  
CUSTOMER NUMBER